

## EXHIBIT B

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UNITED STATES BANKRUPTCY COURT  
EASTERN DISTRICT OF VIRGINIA  
RICHMOND DIVISION

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In re:

Chapter 11

CIRCUIT CITY STORES, INC., et al.,  
Debtors.

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Case No. 08-35653  
Jointly Administered

**DECLARATION OF ROGER PJ SOENER IN SUPPORT OF RESPONSE  
TO FIFTEENTH OMNIBUS OBJECTION TO LANDLORD CLAIMS**

I, Roger PJ Soener, declare as follows:

1. I am an Investment Vice President-Real Estate with Farm Bureau Life Insurance Company, the Manager of CC Properties LLC ("CC Properties"). I am a resident of Windsor Heights, Iowa. All of the facts set forth in this declaration are within my personal knowledge and are true and correct. I suffer from no legal impediment that precludes me from making this declaration.
2. I make this declaration in support of CC Properties response to Trustee of the Circuit City Stores, Inc. Liquidating Trust's (the "Trust") Fifteenth Omnibus Objection to Landlord Claims seeking an order disallowing Claim No. 14005 of CC Properties (the "Motion").

3. Lehman Capital (a division of Lehman Brothers Holdings, Inc.) (the "Originator") made various mortgage loans with respect to a number of locations leased by the Debtors including the following location:

LANDLORD	STORE NUMBER	LOCATION
Bond C.C. I Delaware Business Trust	Store #6028 ("Chehalis")	191 Maurin Road, Chehalis, Washington

the "Location". Each loan was secured by a mortgage and assignment of leases of rents.

4. The Originator then transferred the mortgage loans, and the collateral therefor, to Lehman ABS Corporation (the "Depositor"), by endorsing each mortgage note (accomplished through an allonge), assigning the deed of trust or mortgage pursuant to an assignment of mortgage, and assigning all other collateral pursuant to an omnibus assignment of additional collateral for real property.

5. The Depositor then transferred the mortgage loans and the collateral therefor to Manufacturers and Traders Trust Company, as trustee (the "Trustee") for the benefit of the holders of certain certificates issued pursuant to the terms of a Trust Agreement, dated as of July 1, 1995. The mortgage loans and collateral therefor were transferred to the Trustee using the same form of assignment documents that were entered into between the Originator and the Depositor. The certificates represented the beneficial interests in the mortgage loans, and entitled the certificate holders to a stream of payments.

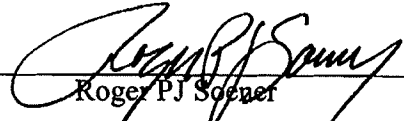
6. There were defaults under the mortgage loans. The Trustee exercised its rights and remedies. For the Chehalis location, the Trustee pursued foreclosure proceedings. At the conclusion of the foreclosure process, the Chehalis property was not conveyed to the Trustee but to CC Properties, at the direction of the Trustee. In connection with Chehalis foreclosure, there was an assignment by the Trustee to CC Properties of its rights with respect to all of the mortgage loan documents including the assignment of rents and leases.

7. On January 23, 2009, the Court entered an Amended Order pursuant to 11 U.S.C. Sections 105, 363 and 365 and Fed. R. Bankr. P. 6004 and 6006 Authorizing and Approving (A) Assumption and Assignment of Certain Unexpired Nonresidential Real Property Leases and (B) Sale of Certain Nonresidential Real Property Leases Free and Clear of Liens, Claims and Encumbrances to Bond C.C. I Delaware Business Trust or its Nominee (the "Order") (Docket No. 1743).

8. On or about June 29, 2009, the Trustee filed a timely request for administrative expense claim in the amount of \$77,551.04 for post-petition, pre-assignment amounts due with respect to the lease for real property located at Chehalis, Washington—Store No. 6028 ("Claim No. 14005"). On or about May 4, 2010, the Trustee transferred Claim No. 14005 to CC Properties and Notice of the Transfer of Claim was filed with the Court (Docket No. 7417).

9. I declare under penalty of perjury under the laws of the State of Iowa that the foregoing is true and correct.

Executed this 6<sup>th</sup> day of April, 2011 at West Des Moines, Iowa.

  
Roger PJ Soener  
**ROGER PJ SOENER**  
Investment Vice President  
Real Estate